

1 ~~Rule 6-503. Annual report of guardian.~~

2 ~~Intent:~~

3 ~~To assist the probate division of the district court in administering annual reports filed~~
4 ~~by guardians.~~

5 ~~Applicability:~~

6 ~~This rule applies to the filing of annual reports by the guardians except where the~~
7 ~~guardian is the parent or ward.~~

8 ~~Statement of the Rule:~~

9 ~~(1) Individual guardians.~~

10 ~~(A) Each individual guardian who possesses or controls the property of a ward~~
11 ~~valued at \$50,000 or more shall file with the court an annual report and an accounting~~
12 ~~and a formal petition seeking approval of the report and accounting. The petition shall~~
13 ~~identify all interested persons who are entitled to notice under the Utah Uniform Probate~~
14 ~~Code and provide all other information necessary for the court to review and rule upon~~
15 ~~the guardian's report and accounting. The guardian shall also file a copy of the petition,~~
16 ~~the report and the accounting for each interested person who is to receive notice of the~~
17 ~~petition. In those jurisdictions where it is the local practice for the guardian to prepare~~
18 ~~the notice, the guardian shall prepare the notice and file the original notice with the~~
19 ~~court. The guardian shall also file one copy of the notice for each interested person who~~
20 ~~is to receive notice of the petition, report and accounting.~~

21 ~~(i) The report and accounting shall be in the following form:~~

22 ~~THIS IS A REPORT OF _____, GUARDIAN FOR~~
23 ~~_____, A WARD. THIS REPORT HAS BEEN FILED WITH THE~~
24 ~~_____ DISTRICT COURT FOR _____ COUNTY. IF YOU~~
25 ~~HAVE AN OBJECTION TO THIS REPORT, YOU SHOULD FILE IT IN WRITING WITH~~
26 ~~THE COURT. YOU SHOULD CONSIDER SEEKING LEGAL ADVICE IF YOU HAVE~~
27 ~~ANY QUESTIONS REGARDING THIS MATTER.~~

28 ~~YOU WILL ALSO RECEIVE A NOTICE THAT A FORMAL HEARING WILL BE~~
29 ~~HELD ON THIS REPORT. YOU HAVE THE RIGHT TO APPEAR IN COURT AT THE~~
30 ~~HEARING AND TO STATE ANY OBJECTIONS YOU HAVE TO THE REPORT AT~~
31 ~~THAT TIME. IF YOU FAIL TO APPEAR AT THE HEARING OR TO OBJECT TO THIS~~

~~REPORT, THE DISTRICT COURT WILL CONSIDER THE REPORT WITHOUT ANY FURTHER NOTICE TO YOU AND WITHOUT ANY OPPORTUNITY FOR YOU TO MAKE ANY POINTS YOU WISH TO MAKE.~~

~~1. This report covers the period of time from _____ to _____, ____.~~

~~2. During this period, the guardian took the following actions on behalf of the ward:~~

~~_____.~~

~~3. During this period, the ward's condition was as follows: (Describe ward's physical and mental condition)~~

~~4. The ward is living at: _____.~~

~~5. The following persons are living with the ward at this address:~~

~~_____.~~

~~6. The guardian has attached to this report an accounting. The accounting shows the beginning balance of property subject to the guardian's control, all receipts during this period, all expenditures during this period and the balance at the end of this period.~~

~~7. The guardian believes this is an accurate report of the guardian's actions and the ward's condition for this period.~~

~~(ii) Upon receipt of the petition, report and accounting, the clerk of the court shall set a date and time for hearing the guardian's petition and shall send a copy of the notice, the petition, the report and the accounting to each interested person (including the ward) and shall send a copy of the notice to the guardian and the guardian's attorney.~~

~~(iii) The guardian or the guardian's attorney shall appear at the hearing on the guardian's petition.~~

~~(iv) The court shall take appropriate action in the proceedings based on the court's review of the petition, report, accounting, any objections that are lodged by interested persons and any other relevant factors.~~

~~(B) Each individual guardian who possesses or controls the property of a ward valued at less than \$50,000 shall prepare a report and accounting.~~

~~(i) The report and accounting shall be in the following form:~~

~~THIS IS A REPORT OF _____, GUARDIAN FOR~~

~~_____, A WARD. THIS REPORT HAS BEEN FILED WITH THE~~

~~_____ DISTRICT COURT FOR _____ COUNTY. IF YOU~~

~~HAVE AN OBJECTION TO THIS REPORT, YOU SHOULD FILE IT IN WRITING WITH THE COURT. YOU SHOULD CONSIDER SEEKING LEGAL ADVICE IF YOU HAVE ANY QUESTIONS REGARDING THIS MATTER.~~

~~YOU HAVE FOURTEEN DAYS FROM THE DATE OF THIS REPORT TO FILE AN OBJECTION WITH THE _____ DISTRICT COURT. IF YOU FAIL TO OBJECT TO THIS REPORT, THE DISTRICT COURT WILL CONSIDER THE REPORT WITHOUT ANY FURTHER NOTICE TO YOU AND WITHOUT ANY OPPORTUNITY FOR YOU TO APPEAR BEFORE THE DISTRICT COURT JUDGE AND MAKE ANY POINTS YOU WISH TO MAKE.~~

~~1. This report covers the period of time from _____ to _____, _____.~~

~~2. During this period, the guardian took the following actions on behalf of the ward: _____.~~

~~3. During this period, the ward's condition was as follows: (Describe ward's physical and mental condition)~~

~~4. The ward is living at: _____.~~

~~5. The following persons are living with the ward at this address: _____.~~

~~6. The guardian has attached to this report an accounting. The accounting shows the beginning balance of property subject to the guardian's control, all receipts during this period, all expenditures during this period and the balance at the end of this period.~~

~~7. The guardian believes this is an accurate report of the guardian's actions and the ward's condition for this period.~~

~~(ii) The guardian shall date the report on the date the guardian delivers or mails a copy of the report to each interested person and the original report to the clerk of the court.~~

~~(iii) Fourteen days after the date of the report and accounting, if no objections have been filed with the clerk of the court, the court shall review the accounting and, if the report and accounting are in order, the court will approve the report and accounting. The court in its discretion may order a formal hearing on the report and accounting.~~

~~(iv) If an interested person objects to the report and accounting within fourteen days or if the court orders a formal hearing sua sponte, the clerk of the court shall set a date and time for hearing the guardian's report and accounting and shall send a notice of the date and time for hearing to each interested person (including the ward) and to the guardian and the guardian's attorney.~~

~~(v) The guardian or the guardian's attorney shall appear at the hearing on the guardian's report and accounting.~~

~~(vi) The court shall call the guardian's report and accounting and take appropriate action in the proceedings, based on the court's review of the report, accounting, and any objections that are lodged by interested persons and any other relevant factors.~~

~~(2) Corporate guardians.~~

~~(A) Each corporate guardian shall prepare a report and accounting in the form set forth in paragraph (1)(A)(i) above.~~

~~(i) The guardian shall mail or deliver a copy of the report and accounting to each interested person and the original report and accounting to the clerk of the court.~~

~~(ii) Fourteen days after the date of the report and accounting, if no objections have been filed with the clerk of the court, the court shall review the accounting and, if the report and accounting are in order, the court will approve the report and accounting. The court in its discretion may order a formal hearing on the report and accounting.~~

~~(iii) If an interested person objects to the report and accounting within fourteen days or if the court orders a formal hearing sua sponte, the clerk of the court shall set a date and time for hearing the guardian's report and accounting and shall send a notice of the date and time for hearing to each interested person (including the ward) and to the guardian and the guardian's attorney.~~

~~(iv) The guardian or the guardian's attorney shall appear at the hearing on the guardian's report and accounting.~~

~~(v) The court shall take appropriate action in the proceedings, based on the court's review of the report, accounting, and any objections that are lodged by interested persons and any other relevant factors.~~

~~(3) Summary of account. Every accounting shall include a Summary of Account in the following form:~~

~~SUMMARY OF ACCOUNT~~

~~Accounting Period from _____, _____ to _____, _____~~

~~1. Assets on hand at end of Last~~

~~Accounting Period. Schedule 1 attached. _____~~

~~(Value at fair market value on~~

~~last day of Accounting Period.)~~

~~2. Receipts during accounting period~~

~~Include only amounts received from~~

~~sale of assets in excess of value~~

~~See Schedule 2. _____~~

~~3. Total assets and receipts _____~~

~~4. Disbursements~~

~~— Schedule 3 _____~~

~~5. Losses on sales~~

~~— Schedule 4 _____~~

~~6. Total disbursements and losses on~~

~~sales _____~~

~~7. Total assets on hand at end of~~

~~this Accounting Period~~

~~(line 3 less line 6) _____~~

~~(Value at fair market value on~~

~~last day of Accounting Period)~~

~~Total assets by type:~~

~~Cash~~

~~Schedule 5 _____~~

~~Bonds~~

~~Schedule 6 _____~~

~~(Value at fair market value on~~

~~last day of Accounting Period)~~

~~Realty~~

~~Schedule 7 _____~~

~~(Value at fair market value on
last day of Accounting Period)~~

~~Other property~~

~~Schedule 8~~ _____

~~(Value at fair market value on
last day of Accounting Period)~~

~~8. Total assets on hand~~

~~at end of this Accounting~~

~~Period~~ _____

~~(Value at fair market value on
last day of Accounting Period)~~

~~(This must equal line 7)~~

~~(4) Supporting schedules. In lieu of filing supporting schedules and original checks and vouchers, corporate guardians may file copies of their internal reports. All other guardians shall file supporting schedules and original checks or vouchers in support of all expenditures and distributions. Where checks or vouchers are not available, the guardian shall file an affidavit in support of the affected expenditures or distributions.~~

~~(5) Court orders restricting access to property. For purposes of this rule, if some or all of the ward's property cannot be used by the guardian except pursuant to a court order and if no court order has been entered during the accounting period allowing the guardian to use that property, then the guardian does not have possession or control of that property. In addition, for purposes of paragraph (1) of this rule, when determining the value of the ward's property pursuant to this rule, the guardian shall not include the value of the ward's residence; however, the guardian shall account for income from and expenses on the ward's residence, where applicable.~~